## REMARKS

Claims 1-20 currently are pending, with claims 4-8 and 10-20 withdrawn from consideration by the examiner as allegedly being drawn to non-elected inventions. By way of the present response, claim 1 is amended. In view of the above amendments and the remarks advanced below, reconsideration and withdrawal of the rejections of the claims is respectfully requested.

On page 2 of the Action, the examiner asserts that Applicants' arguments presented in the response dated January 4, 2006, were not persuasive. The examiner continues to allege that independent claim 1 is not generic to the claims that depend from it. Applicants reiterate that claim 1 is necessarily generic to any species set forth in the dependent claims. The examiner's attention is respectfully directed to 37 C.F.R. 1.141 and MPEP Sections 806.04(d) and 821.04, which explain what a "generic claim" means and instruct the examiner to rejoin and allow any withdrawn claims, which recite all the limitations of an allowable generic claim.

In section 2 of the Action, starting on page 2, claims 1-3 and 8 are rejected under 35 U.S.C. § 112, second paragraph for allegedly being indefinite.

The examiner asserts that the term "elastic plastic foam sheet" is indefinite because it is not clear whether it refers to a foam sheet formed by elastic or plastic material, or what material property is being claimed. Applicants respectfully disagree that the term "elastic plastic foam sheet" is indefinite, especially when read in light of the specification. An "elastic plastic foam sheet" is a foam sheet formed of plastic material having an elastic property. Elastic plastic foam is described, for example, in paragraphs 0003 and 0010-0012 of Applicants' specification.

Next, the examiner asserts that use of the term "inside" in connection with the "polishing layer" and the "surface layer" is not commensurate with the structure shown in Figure 1 in which the "polishing sheet (layer2)" is disposed over the "surface layer," and not "inside" as claimed. In response, Applicants have amended claim 1 to recite that a polishing layer disposed at one side of a surface layer, which is supported, for example, by Figures 4A, 4B and 6-8 of the original disclosure.

The examiner also asserts that in lines 9-10 of claim 1, a "diameter" is compared to "space volume." However, "than that of" as recited in "continuous holes whose diameter is smaller than that of the space volume of the foams formed at the polishing layer," in claim 1,

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is referring to the diameter of the space volume of the foams formed at the polishing layer. In any event, the claim language has been changed to explicitly recite this feature.

Other amendments to claim 1 improve readability and address the examiner's comments regarding "whose" at lines 4 and 7, and "which" at line 8.

It is respectfully submitted that amended claim 1 fully complies with the requirements of Section 112, second paragraph. As such, Applicants request the examiner to withdraw the rejection.

In section 4 of the Action, at pages 4 to 5, claims 1-3 and 9 are rejected under 35 U.S.C. § 102(b) as allegedly being anticipated by or, in the alternative, under 35 U.S.C. § 103 as allegedly being obvious over JP 10-249709 abstract ("the '709 abstract), and as evidenced by Applicants' admission. This rejection is respectfully traversed.

The present application discloses that "... the foams 3 are dispersed approximately uniformly in a direction along a thickness of the obtained sheet-shaped polyurethane resin ..." (see, paragraph 0036), and "... a space volume of the foams 3 becomes larger than that of the foams formed at the skin layer ..." (see, paragraph 0042). Inventors had an idea that "... it is possible to eliminate or control the formation of the large cells by making the speed of the substitution late to re-solidify the polyurethane resin slowly ..." (see, paragraph 0041). In other words, substantially almost round and not large cells 3 are formed in the polyurethane sheet 2 as shown in Fig. 1. Thus, "... the obtained polyurethane resin has the approximately uniform foam structure in the direction of a thickness thereof and has the approximately uniform foam structure without the large cells within a range of not less than 50 µm from a surface thereof ..." (see, paragraph 0042) (also see Fig. 1).

In contrast, the foams formed in the urethane sheet obtained by the '709 abstract have a foam length almost as long as a thickness thereof (i.e., a vertical foam structure). These foams are large cells.

The life of the polishing pad obtained by method described in the '709 abstract is enhanced compared with the conventional pad since the diameter of the foams that are opened at the polishing face is not almost changed when the polyurethane resin is worn away according to polishing. However, the polishing pad varies the degree of contact to the surface of material to be polished and causes a large waviness of the surface of the material to be polished since the urethane resin has the straight wall in the direction of the thickness thereof and since the straight wall brings about shearing deformation in polishing process.

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With the polishing pad according to the present invention, by contrast, the degree of contact with the surface of material to be polished is made uniform since the urethane resin does not have the straight wall. Further, the foams formed in the polishing layer are not vertical. The present invention can obtain the effect that "... the waviness of the polishing pad 1 of Example 1 is improved ..." (see, paragraph 0077), and that "even if the polishing layer is worn away at the time of polishing, the structure of the surface does not change ..." (see, paragraph 0048). Therefore, the polishing pad 1 can polish the material to be polished stably according to the thickness of the polishing layer..." (see, paragraph 0043). In short, the present invention does not have the problem of the shearing deformation. Moreover, the present invention can not only obtain the effect of "waviness of the face of the material to be polished is improved ..." (see, paragraph 0048), but also the effect of "a life of the polishing pad 1 is enhanced" (see, paragraph 0043).

In the paragraph spanning pages 4 to 5 of the Action, the Examiner asserts that the present invention employs the same subject matter (polishing pad) and the same process (wet coagulating process) as disclosed in the '709 abstract. However, the polishing pads are apparently different as stated above. In general, "in the conventional wet film forming process ... relatively large cells are formed at the re-solidified polyurethane resin ... the large cells are shaped like a trigonal pyramid having a largely rounded configuration at a side of the base material ..." (see, paragraph 0039 and Fig. 5E). From the view point of the length, the foams of the '709 abstract are the same as the large cells formed by the conventional wet film forming process. Also, from the view point of shape, the foams of the '709 abstract are shaped like a round column of which diameter is almost unchanged in the direction of the thickness, which are different from the large cells formed by the conventional process. Therefore, it is believed the method described in the '709 abstract for producing the urethane sheet with such vertical foam structure is different from the conventional process described in Applicants' specification, and that the method of producing the substantially almost round cells is of the present invention is different from the conventional process. As such, the examiner's allegation that the resulting structure described in the '709 abstract would be the same as recited in Applicants' claim 1 is not based on sound technical reasoning.

As pointed out above, the manufacturing methods among the present invention, the '709 abstract, and the conventional pad are different from one another. Thus, the method described in the '709 abstract would not necessarily result in an elastic plastic foam sheet that includes a polishing layer disposed at one side of a surface layer that is allowed to wear away

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from the polishing layer by polishing, that the polishing layer has a thickness larger than a thickness of the surface layer, that the polishing layer has an approximately uniform foam structure in a direction of the thickness of the elastic plastic foam sheet by being formed of foams having a space volume larger than that of foams formed at the surface layer, and that the foams formed at the polishing layer communicating to form a network of continuous holes whose diameter is smaller than a diameter of the space volume of the foams formed at the polishing layer, as set forth in Applicants' independent claim 1.

Claims 2, 3 and 9 depend from claim 1, and are therefore allowable at least for the above reasons, and further for the additional features recited.

Based on the foregoing, Applicants respectfully submit that the application is in condition for allowance, and notification of the same is earnestly sought.

Respectfully submitted,

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